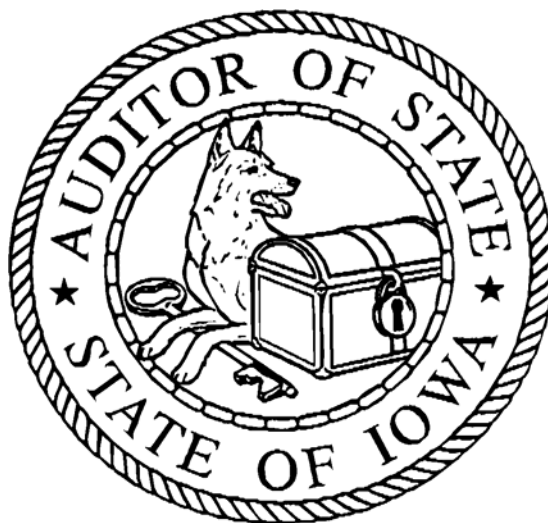


LANDFILL AUDIT PROGRAM GUIDE SUPPLEMENT

For the year ended June 30, 2005



DAVID A. VAUDT, CPA
AUDITOR OF STATE

Supplement to Landfill Audit Program Guide

June 30, 2005

For the fiscal year ended June 30, 2005, guidance on changes and updates is provided in this 2005 Audit Program Guide Supplement. This supplement should be used in conjunction with the fiscal 2004 audit program guide previously issued by this office.

Also, the 2004 audit program guide previously issued by this office has several references to GASB 34 implementation. This language was not amended with this supplement since some governments may not have implemented or did not fully implement GASB 34 in prior years.

LANDFILL _____**June 30, 2005****AUDIT PLANNING**

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|--|-------------|--------------------|--------------------|------------|----------------|
| <i>GF-1.2 - Insert the following procedure and renumber other steps as appropriate:</i> F. Inquire as to the existence of any attestation engagements, performance audits, or other studies (for example – Federal audits, program audits, IT audits, reviews by state agencies, etc.) that have been performed and determine the current status of any findings or recommendations identified that may directly affect the risk assessment and audit procedures in planning the current audit. (GAS Chapter 4.15) | A,D | | | | |
| <i>GF-1.6 - Insert the following procedure X. and renumber other steps as appropriate:</i> X. Document the auditor's consideration of the risk of material misstatement due to abuse. If indications of abuse exist, plan audit procedures to determine whether abuse has occurred and the effect on the financial statements. (GAS Chapter 4.17b) | | | | | |

LANDFILL _____**June 30, 2005****PLANNING CONFERENCE**
ENTRANCEItemsDiscussion***GF 2.2 – Revise F.1. as follows:***Discussed?

F. Auditor's responsibilities for:

1. Obtaining an understanding, testing and reporting on internal controls and compliance with laws and regulations (discussion of par. 4.12 and 4.13 of Government Auditing Standards may be helpful).



LANDFILL _____**June 30, 2005**

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|--|-------------|--------------------|--------------------|------------|----------------|
| <u>INVESTMENTS</u> <i>GF-9.9 – Insert revised procedure H. as follows:</i> H. Document investment information for footnote disclosure in accordance with GASB 40 as follows: <ol style="list-style-type: none"> 1. Investments on hand at June 30 should be listed by type and include maturities. 2. Include the appropriate disclosures for the applicable risks: <ol style="list-style-type: none"> a. Credit risk b. Custodial credit risk c. Concentration of credit risk d. Interest rate risk e. Foreign currency risk <u>RECEIPTS/REVENUES</u> <i>GF-9.17 – Insert revised procedure B.9. as follows:</i> 9. Determine whether sales tax was collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2 and 423.3 of the Code of Iowa. <i>GF-9.17 – Delete procedure D.3.</i> <u>LIABILITIES</u> <i>GF-9.46 – Insert revised procedure A.1.g. as follows:</i> g. Compensated Absences: <ol style="list-style-type: none"> 1) due within one year 2) due after one year | D | | | | |

LANDFILL _____**June 30, 2005****OPINION, DISCLOSURE AND
OTHER REPORT INFORMATION*****GF-17.1 – Insert revised form as follows:*****A. Independent Auditor's Report on the financial statements:**

1. Type of opinion rendered or for each opinion unit (GASB 34) and reason for modification of opinion, if applicable:

| | | | | |
|---|---|---|---|---|
| <input type="checkbox"/> Business Type Activities | U | Q | D | A |
| <input type="checkbox"/> Major Fund – Enterprise | U | Q | D | A |
| <input type="checkbox"/> Additional Major Fund - | U | Q | D | A |
| <input type="checkbox"/> Aggregate Remaining Fund Information | U | Q | D | A |
| <input type="checkbox"/> Aggregate Discretely Presented Component Units | U | Q | D | A |
2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report

| | | |
|---|---|-----|
| Y | N | N/A |
|---|---|-----|
3. Supplemental information accompanying basic financial statements (AU 551) (check applicable):
 - ☐ Include "in relation to" opinion.
 - ☐ Disclaim opinion on unaudited information.
 - ☐ Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

| | | | | | | | |
|--------------------------|------|-----|----------------|---|---|---|---|
| <input type="checkbox"/> | 2004 | AOS | Other auditors | U | Q | D | A |
| _____ | | | | | | | |
| _____ | | | | | | | |
| <input type="checkbox"/> | 2003 | AOS | Other auditors | U | Q | D | A |
| _____ | | | | | | | |
| _____ | | | | | | | |
| <input type="checkbox"/> | 2002 | AOS | Other auditors | U | Q | D | A |
| _____ | | | | | | | |
| _____ | | | | | | | |

LANDFILL _____**June 30, 2005****OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION**

| |
|---|
| Y = Yes N = No N/A = Not Applicable |
|---|

GF-17.3 – Insert revised form as follows:

C. IAR on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards (separately issued F/S):

| | | |
|---|-------------------|---------------|
| 1. Instances of material non-compliance | <u>Y</u> <u>N</u> | <u>GF-12s</u> |
| 2. Instances of non-material non-compliance | <u>Y</u> <u>N</u> | <u>GF-12s</u> |
| 3. No instances of non-compliance | <u>Y</u> <u>N</u> | <u>GF-12s</u> |
| 4. Reportable Conditions | <u>Y</u> <u>N</u> | <u>GF-12s</u> |
| 5. Material Weaknesses | <u>Y</u> <u>N</u> | <u>GF-12s</u> |

D. Because this audit is being conducted under Chapter 11 of the Code of Iowa, Government Auditing Standards and OMB Circular A-133, users of the report are presumed to be aware of the conditions under which the report is issued, including the requirement of state law requiring the report to be open to the public

LANDFILL _____**June 30, 2005****INCHARGE REVIEW QUESTIONNAIRE**

| QUESTION | YES | NO | N/A |
|---|------------|-----------|------------|
| <p><i>GF-22.1 – Insert revised question 4. as follows:</i></p> <p>4. Are you satisfied that the evidence gathered does not disclose suspicion of abuse, fraud, violations of statutory, regulatory and contractual provisions, or other illegal acts other than those noted in the statutory comments of the report?</p> | | | |